

March 3, 1976

SENATOR DICKINSON: You think it is less than that?

SENATOR BEREUTER: No, it is much more than that in some areas. Some County Assessors, because we don't have any guidelines for them to follow, they are, and they resist them even if we do in tax matters, some are assessing it for full value and that is an expensive farm....

SENATOR DICKINSON: Senator Bereuter, full value times 35% times the average mill levy, you are going to have to have a pretty high full value to get over \$10 or \$12 or \$14 an acre on it and that is what I was basing my statement on, not that they were giving any special consideration because it was under water. I was coming to that next, however. Apparently you are not familiar with taxes on farm land. This is quite a substantial tax...

SENATOR BEREUTER: I am sorry. You did say dollars and I thought you said 1 or 2 percent and I misunderstood you.

SENATOR DICKINSON: No, no, I am talking about dollars per acre. Okay, now getting into the assessment, you don't believe that the County Assessors are following the criteria outlined in their manuals by virtue of consultation with the State Tax Commissioner in treating lands that are not productive at a very low valuation. So, in some instances, they would already be valued very low, so by giving them exemption would be practically nothing. Would this happen in some instances?

SENATOR BEREUTER: Yes, I do not feel they are following it uniformly across the state. They are not.

SENATOR DICKINSON: You don't think they are giving consideration to a half section of land that has 20 acres under water, 10 acres under water, that is not productive, they are not reducing its value because of its nonproductivity?

SENATOR BEREUTER: They are reducing it, I would imagine, in almost every county to some extent. The question is, to what extent are they reducing it?

SENATOR DICKINSON: Senator Bereuter, oh, okay, I didn't mean to shut you off. Well, I just believe like I did on LB 488 that the incentives here are not great. It would only create problems for county officials. It would be hard to police and it just would not accomplish the worthwhile intended purpose and Senator Bereuter's purpose is to conserve water in the State of Nebraska. In my opinion, you'd need much more incentive and I am not sure that many in this body would agree of subsidizing landowners to build structures which they have been in the past by virtue of federal programs and are now to some degree through Natural Resource Districts and still federal monies. But to build a multi thousand dollars structure to receive...with the only incentive receiving